

8 December 2006

Exemption File No. 82-35011

Securities and Exchange Commiss on Division of Corporation Finance 450 Fifth Street, N.W. Washington, D.C. 20549



DEC 1 1 2006 SUPPL

Ladies and Gentlemen

Re:

USA

Emeco Holding's Limited

Rule 12g3-2(b) Exemption File No. 82-35011

Pursuant to Rule 12g3-2(b)(1), enclosed are the following documents to supplement the information previously provided with respect to Emeco Holdings Limited's (the "Company") request for exemption under Rule 12g3-2(b):

Emeco Holdings Limited, Market release: Emeco Group to acquire Euro Machinery businesses, released to the Australian Stock Exchange Limited on 8 December 2006.

This information is being furnished on the understanding that such information and documents will not be deemed "filed" with the SEC or otherwise subject to the liabilities of Section 18 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and that neither this letter nor the furnishing of such information and documents shall constitute an admission for any purpose that the Company is subject to the Exchange Act.

Please do not hesitate to contact the undersigned by telephone: 61 (8) 9420 0222 in Australia, facsimile: 61 (8) 9321 1366 or by email: michael.kirkpatrick@emecoequipment.com if you have any questions.

Please acknowledge receipt of this letter and the enclosed materials by date stamping the enclosed receipt copy of this letter and please return it to Mike Kirkpatrick at the address below.

Thank you for your attention.

Regards

Mike Kirkpatrick Company Secretary

Enclosures (2)

PO Box 1173 West Perth WA 6872 Australia

**PROCESSED** DEC 2 0 2006

THOMSON

Telephone: + 61 8 9420 0222 Facsimile: +61 8 9321 1366

Ground Floor, 10 Ord Street West Perth WA 6005 Australia

Emeco Holdings Limited A.C.N. 112 188 815



Market release 8 December 2006

## Emeco Group to acquire Euro Machinery businesses

Emeco International Europe BV, a wholly owned subsidiary of Emeco Holdings Ltd, has concluded an agreement to purchase all of the issued shares of Euro Machinery BV (Euro Machinery) and Euro Rental BV (Euro Rental).

Euro Machinery and Euro Rental are being acquired from Euro Machinery Beheer BV, a company which is ultimately owned and controlled by Mr. Harry Haverkotte and members of his family.

Euro Machinery and Euro Rental are respectively in the business of trading and renting earth moving equipment. Negotiations have also been concluded for the transfer of the Euro Machinery businesses to a new state of the art machinery workshop, sales yard and office facilities in Hardenberg. The Hardenberg site is strategically located 1½ hours by road from Amsterdam and Rotterdam, provides ready access to key port facilities in the Netherlands, Belgium and Germany and being on the Dutch-German border it is considered as being on the 'front door to Europe'. Construction of the 40,000m2 site is planned for completion in March 2007.

The acquisition of the shares of the two companies will comprise a total purchase consideration of 66,437,000, of which 62,000,000 will be paid by way of the transfer to Euro Machinery Beheer BV of shares in Emeco Holdings Ltd, which will be acquired on market immediately prior to completion. The acquisition of the businesses will be earnings accretive immediately. Earn out arrangements have been agreed which will ensure the Vendors and Emeco continue to align their interests in improving the quantity and quality of earnings of the Euro Machinery businesses over the next 3 financial years.

Under the terms of the sale agreement Mr Haverkotte and his son, Roy Haverkotte, will join Emeco's European management team and will be involved in the group's trading and rental activities.

The purchase of the two companies is expected to complete with effect from 1 January 2007. The company currently employs 22 staff.

Emeco Chief Executive Officer, Laurie Freedman said, "This acquisition is strategically very important to Emeco. It gives us immediate access to an established and successful European based procurement and trading platform with trading networks into Eastern Europe, the Middle East and Africa".

"The Euro Machinery and Euro Rental businesses have a demonstrated history of success and we are fortunate that Harry and Roy Haverkotte have agreed to continue their commitment to these businesses and become part of Emeco's global team", he said.

## Emeco's global presence

Mr Freedman added that "With the acquisition of the Euro Machinery businesses, we will fulfill our strategic vision of establishing a truly global presence to support our procurement and distribution capabilities. In fulfilling this goal, Emeco has also gained first mover advantage as the only significant heavy equipment rental and sales company with the capacity to meet the global needs of its customers, particularly those customer who themselves operate on a global basis."

## Emeco's acquisition track record

The acquisition of the Euro Machinery businesses will be the third acquisition by Emeco since its IPO. In July 2006, Emeco completed the acquisition of the Bevans business based in Orange NSW. In the same month, it acquired a large package of assets from Prima International Trading (Prima) deployed under rental contracts in Kentucky and West Virginia in the USA and was assigned a number of Prima's rental contracts.

Both the Bevans and Prima businesses have been successfully integrated into the Emeco group and both have fulfilled the strategic objectives which formed the basis of Emeco's decision to acquire them.

Mr Freedman also commented, "With the acquisition of Bevans, the Prima assets and the Euro Machinery businesses we continue to demonstrate our capacity to successfully execute our growth strategy by acquiring businesses in markets where growth prospects are evident and where Emeco does not have a strong presence. It is also satisfying that in all of our acquisitions to date, the existing management teams have embraced the Emeco culture and have been prepared to commit to Emeco and pass on their knowledge and skills".

#### For further information please contact:

Mr Laurie Freedman or Chief Executive Officer +61 8 9420 0222 Mr Robin Adair Chief Financial Officer +61 8 9420 0222



7 December 2006:

Securities and Exchange Commission Division of Corporation Finance 450 Fifth Street, N.W. Washington, D.C. 20549 USA

Ladies and Gentlemen

Re: Emeco Holdings Limited

Rule 12g3-2(b) Exemption File No. 82-35011

Pursuant to Rule 12g3-2(b)(1), enclosed are the following documents to supplement the information previously provided with respect to Emeco Holdings Limited's (the "Company") request for exemption under Rule 12g3-2(b):

1. Capital Group Companies, Inc. – Notice of Change in Interests of Substantial Shareholder under Section 671B, released to the Australian Stock Exchange Limited on 7 December 2006.

This information is being furnished on the understanding that such information and documents will not be deemed "filed" with the SEC or otherwise subject to the liabilities of Section 18 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and that neither this letter nor the furnishing of such information and documents shall constitute an admission for any purpose that the Company is subject to the Exchange Act.

Please do not hesitate to contact the undersigned by telephone: 61 (8) 9420 0222 in Australia, facsimile: 61 (8) 9321 1366 or by email: michael.kirkpatrick@emecoequipment.com if you have any questions.

Please acknowledge receipt of this letter and the enclosed materials by date stamping the enclosed receipt copy of this letter and please return it to Mike Kirkpatrick at the address below.

Thank you for your attention.

Regards

Mike Kirkpatrick Company Secretary

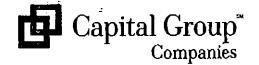
Enclosures (2)

PO Box 1173 West Perth WA 6872 Australia Ground Floor, 10 Ord Street West Perth WA 6005 Australia

Emeco Holdings Limited A.C.N. 112 188 815

Telephone: + 61 8 9420 0222 Facsimile: +61 8 9321 1366

Exemption File No. 82-35011



The Capital Group Companies, Inc. 333 South Hope Street Los Angeles, California 90071-1406

Phone (213) 486 9200 Fax (213) 486 9698

6 December 2006

# BY FAX - ORIGINAL IN POST (61 8 9321 1366)

Emeco Holdings Ltd Ground Floor, 10 Ord Street West Perth, Western Australia, Australia, 6005



Re: Notice of Change in Interests of Substantial Shareholder under Section 671B

Company Secretary:

Enclosed is a Notice of Change in Interests of Substantial Shareholder Under Section 671B dated 05 December 2006. Please note that a copy of this report has been sent to the Australian Stock Exchange.

Neither the Capital Group Companies, Inc. nor any of its affiliates own shares of your company for its own account. Rather, the shares reported on Form 604 are owned by accounts under the discretionary investment management of one or more of the investment management companies that make up the Capital Group Companies, Inc.

For the purposes of this Notice an outstanding share balance of 631,237,586 shares was used to calculate the percentages of holdings of the relevant share capital. We believe this outstanding share balance is current; however, if this number is not accurate, please contact us as soon as possible so that we may make the necessary revisions to this Notice.

Should you have questions or require additional information, please contact Gina Martinez or Vivien Tan at (213) 615-0469, or send a fax message to (213) 486-9698. Alternatively, you may contact us via E-mail at GRGroup@capgroup.com.

Regards,

Vivien Tan

Compliance Associate

#### Form 604

#### Corporations Act 2001 Section 671B

#### Notice of change of interests of substantial holder

| To Company Name/Scheme   | Emeco Holdings Ltd                |                   |
|--|-----------------------------------|-------------------|
| ACN/ARSN   |                                   | <u> </u>          |
|  |                                   |                   |
| 1. Details of substantial holder(1)                              |                                   |                   |
| Name   | The Capital Group Companies, Inc. |                   |
| ACN/ARSN (if applicable)   | n/a                               |                   |
| 1  | 1                                 |                   |
| There was a change in the interests of the substantial holder on |                                   | 05 December 2006  |
| The previous notice was given to the company on                  |                                   | 26 September 2006 |
| The previous notice was dated                                    |                                   | 25 September 2006 |

The shares reported were owned by accounts under the discretionary investment management of 5 investment management companies (Capital Research and Management Company, Capital International, Inc., Capital Guardian Trust Company, Capital International S.A., and Capital International Limited) which are direct or indirect subsidiaries of The Capital Group Companies, Inc., 333 South Hope Street, 55th Floor, Los Angeles, California 90071 and such shares are being reported in the aggregate.

### 2. Previous and present voting power

The total number of votes attached to all the voting shares in the company or voting interests in the scheme that the substantial holder or an associate (2) had a relevant interest (3) in when last required, and when now required, to give a substantial holding notice to the company or scheme, are as follows:

| Class of securities (4) Previous notice Present no |                   | Previous notice  |                      | ent notice       |
|--|-------------------|------------------|----------------------|------------------|
|  | Person's votes    | Voting power (5) | Person's votes       | Voting power (5) |
| Ordinary Shares                                    | 31,952,200 shares | 5.0618%          | 38,277,544<br>shares | 6.0639%          |

The shares being reported under this section are owned by accounts under the discretionary investment management of 5 investment management companies (Capital Research and Management Company, Capital International, Inc., Capital Guardian Trust Company, Capital International S.A., and Capital International Limited) which are direct or indirect subsidiaries of The Capital Group Companies, Inc., 333 South Hope Street, 55th Floor, Los Angeles, California 90071 and such shares are being reported in the aggregate.

#### 3. Changes in relevant interests

Particulars of each change in, or change in the nature of, a relevant interest of the substantial holder or an associate in voting securities of the company or scheme, since the substantial holder was last required to give a substantial holding notice to the company or scheme are as follows:

| Date of change                                    | Person whose relevant interest changed | Nature of change (6)  | Consideration given in relation to change (7) | Class and number of securities affected | Person's<br>votes<br>affected |
|---|--|-----------------------|---|---|-------------------------------|
| 26 September<br>2006<br>To<br>05 December<br>2006 | The Capital Group<br>Companies, Inc.   | Acquisition of shares | Average price of 1.8523<br>AUD                | 6,325,344<br>Ordinary Shares            | 6,325,344                     |

See Annexure A dated 25 September 2006

### 4. Present relevant interests

Particulars of each relevant interest of the substantial holder in voting securities after the change are as follows:

| Holder of<br>relevant<br>interest | Registered holder of securities | Person entitled to<br>be registered as<br>holder (8) | Nature of relevant interest (6) | Class and number of securities | Person's votes |
|-----------------------------------|---------------------------------|--|---------------------------------|--------------------------------|----------------|
|                                   |                                 | none   |                                 | 1                              |                |
| ı                                 | See Ann                         | exure A dated 05 Dece                                | ember 2006 (copy attack         | hed)                           | <u> </u>       |

#### 5. Changes in association

The persons who have become associates (2) of, ceased to be associates of, or have changed the nature of their association (9) with, the substantial holder in relation to voting interests in the company or scheme are as follows:

| Name and ACN/ARSN (if applicable) | Nature of association |  |
|-----------------------------------|-----------------------|--|
| N/A                               | N/A                   |  |

#### 6. Addresses

The addresses of persons named in this form are as follows:

| Name                              | Address                           | _ ! |    |   |
|-----------------------------------|-----------------------------------|-----|----|---|
| The Capital Group Companies, Inc. | 333 South Hope Street, 55th Floor | 1   | 1. | , |
|                                   | Los Angeles, CA 90071             |     |    |   |

Signature

print name: Liliane Corzo

Capacity: Counsel

sion here

date

06 December 2006

# Annexure "A"

This is the Annexure of 2 pages marked Annexure "A" referred to in Form 604 signed by this corporation dated 5 December 2006.

The Capital Group Companies, Inc.

By:

Liliane Corzo Counsel

# , Emeco Holdings Ltd

# 5 December 2006

| CG Investment Management Company Capital Guardian Trust Company | Account Number 44000600 44003300 44278200 44353600 44359800 44800300   | Number of Shares<br>6,298,068<br>485,200<br>1,052,000<br>558,000<br>175,600<br>100,200<br>8,669,068  |  |
|---|--|--|--|
| Capital International Limited                                   | 43410500<br>43412500<br>43415000<br>43415700<br>43415900<br>43418300<br>43418800<br>43425200<br>43425300<br>43425400<br>43425800<br>43426300<br>43426300<br>43426400<br>43426400<br>43426900<br>43426900<br>43436100<br>43457100<br>43487700<br>43487700<br>43487800<br>43494200<br>43570400 | 155,300<br>42,000<br>77,300<br>507,294<br>120,278<br>59,100<br>195,299<br>1,256,870<br>263,940<br>198,074<br>1,077,354<br>1,664,777<br>1,672,572<br>1,272,887<br>542,000<br>944,484<br>60,354<br>38,500<br>153,690<br>120,900<br>63,038<br>56,604<br>63,382<br>105,300 |  |
|   |  | 10,711,297   |  |
| ^apital International S.A.                                      | 45415100<br>45415200<br>45415800<br>45420100<br>45426000<br>45508100   | 199,595<br>20,700<br>34,900<br>125,000<br>1,125,952<br>64,632<br>1,570,779   |  |
| Capital International, Inc.                                     | 46343400<br>46364700<br>46422100   | 71,600<br>25,400<br>409,400<br>506,400   |  |
| Capital Research and Management Company                         | 11000035<br>11000075   | 14,010,000<br>2,810,000<br>16,820,000  |  |

| Emeco Holdings Ltd               |                | ,                | ,      |
|----------------------------------|----------------|------------------|--------|
| 5 December 2006                  |                |                  | !      |
| CG Investment Management Company | Account Number | Number of Shares | % Held |
| GRAND TOTAL                      | ,              | 38,277,544       | 6.06%  |
|                                  |                |                  | 1      |
|                                  | ; j            |                  | . •    |
|                                  |                |                  | :      |
|                                  |                |                  |        |
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|                                  |                |                  |        |
|                                  |                |                  | •      |
|                                  |                |                  |        |
|                                  | ·              |                  | •      |

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# Emeco Holdings Ltd 05 December 2006

| , | Nominee Name                                 | -              |          |          |           |
|---|--|----------------|----------|----------|-----------|
|   | ANZ Nominees                                 | •              | •        |          | ì         |
|   | Level 25, Collins Street                     | •              |          |          |           |
| • | GPO Box 2842 AA                              |                |          |          |           |
|   | Melbourne 3001 VIC                           |                |          |          |           |
|   | 43436100                                     |                | v        |          | 60,354    |
|   | 45415800                                     |                |          | <u> </u> | 34,900    |
|   |  | Total Shares:  |          | !!       | 95,254    |
|   |  |                |          |          | 1         |
|   | Australia & New Zealand Banking              | Grp Ltd        |          | 1        |           |
|   | 35, Elisabeth Street                         | •              |          |          |           |
|   | PO Box 2842AA                                |                |          |          | ,         |
|   | Melbourne VIC 3000                           | )<br>()        |          |          | 425.000   |
|   | 45420100                                     | Total Channe   |          |          | 125,000   |
|   | •  | Total Shares:  |          |          | 125,000   |
|   | Bankers Trust Australia                      | •              |          |          |           |
|   | Level 9, The Chifley Tower                   |                |          |          |           |
|   | 2, Chifley Square                            | ·              | 1        |          | •         |
|   | Sydney NSW 2000, Australia                   | •              | ł        |          | U         |
|   | 43415000                                     | •              | ļ        |          | 77,300    |
|   | 43415700                                     |                | i        |          | 507,294   |
|   | 43418300                                     | 4              |          | '<br>    | 59,100    |
|   | 40410000                                     | Total Shares:  | ļ        | 1,       | 643,694   |
|   |  | Total Charcs.  |          |          | 0 10,00 1 |
|   | Chase Manhattan Bank Australia L             | imited         | i        |          |           |
|   | Level 36 World Trade Centre                  |                | į        |          | :         |
|   | Jamison Street                               |                | <u> </u> |          |           |
|   | Sydney, NSW 2000 Australia                   |                | •        | j i      |           |
|   | 43484100                                     | •              | !        |          | 120,900   |
|   | 44000600                                     | ,              |          |          | 6,298,068 |
|   | 44003300                                     |                |          |          | 485,200   |
|   | 46422100                                     | * ;            | · .      |          | 409,400   |
|   |  | Total Shares:  | ,        |          | 7,313,568 |
|   |  |                | 1        |          | ŧ         |
|   | Chase Manhattan Nominee Ltd.                 |                |          |          | ;         |
|   | Australia                                    |                | ·        | 1        |           |
|   | 1 43425400,                                  | *              | i        |          | 198,074   |
|   |  | Total Shares:  |          | 1        | 198,074   |
|   | Citicana Naminana DTV I tel                  | •              | 1        | 1        |           |
|   | Citicorp Nominees PTY Ltd                    |                | 1        | 1        |           |
|   | Level 26, Mitre 502-30<br>101 Collins Street | :              |          | į        | +         |
| - |  | •              | i        | İ        |           |
|   | Melbourne, Victoria 3000<br>43426300         |                |          | <b>!</b> | 1,672,572 |
|   | 43426300 ;                                   |                |          |          | 105,300   |
|   | 1 400/0400<br>1                              | Total Shares:  | <u>{</u> |          | 1,777,872 |
|   |  | iviai viiaies. |          |          | 1,777,072 |
|   | HKBA Nominees Ltd.                           |                | j        |          | P         |
|   | GPO Box 181                                  | • *            |          | !        | ÷         |
|   | ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )      |                |          | i        |           |

# Emeco Holdings Ltd 05 December 2006

| Nominee Name<br>Sydney 2001                  |               |                        |
|--|---------------|------------------------|
| Australia<br>43410500                        |               | 155,300                |
|  | Total Shares: | 155,300                |
| National Australian Bank LTD.                |               | 1                      |
| 27.1 Collins St.                             |               |                        |
| 5th Floor South<br>Melboume, Victoria 3000   | ı             | 1                      |
| 43418800                                     | ,             | 195,299                |
| 43425200                                     | · ·           | 1,256,870              |
| 43426800<br>43455200                         |               | 542,000                |
| 4343400<br>46343400                          |               | 38,500<br>71,600       |
|  | Total Shares: | 2,104,269              |
|  | . \           |                        |
| Northern Trust c/o NorTrust Nominees Limited |               |                        |
| 155 Bishopsgate                              |               |                        |
| London EC2M 3XS                              |               |                        |
| 43426900                                     |               | 944,484                |
|  | Total Shares: | 944,484                |
| Westpac Banking Corp                         | ·             |                        |
| 43412500                                     |               | 42,000                 |
| 43425300<br>43426200                         |               | 263,940                |
| 45415100                                     |               | 1,664,777<br>199,595   |
| 45508100                                     |               | 64,632                 |
| 46364700                                     | <b>=</b>      | 25,400                 |
|  | Total Shares: | 2,260,344              |
| Westpac Custodian Nominees                   |               |                        |
| 50 Pitt Street, 8th Floor                    |               |                        |
| Sydney, NSW 2000<br>Australia                | •             | <b>i</b>               |
| 11000035                                     |               | 14,010,000             |
| 11000075                                     | •             | 2,810,000              |
| 43415900<br>43425800                         | •             | 120,278                |
| 43426400                                     |               | 1,077,354<br>1,272,887 |
| 43457100                                     | ,             | 153,690                |
| 43487700                                     |               | 63,038                 |
| 43487800<br>43494200                         | •             | 56,604<br>63,382       |
| 43494200                                     | 1             | 1,052,000              |
| 44353600                                     | ,             | 558,000                |
| 44359800<br>44800300                         |               | 175,600                |
| 144000300                                    |               | 100,200                |

Emeco Holdings Ltd 05 December 2006

Nominee Name 45415200 45426000

Total Shares:

20,700 1,125,952 22,659,685